

8.0 REGULATIONS, LICENSES AND PERMITS

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When the business is at the point of beginning operations, the first step will be to obtain the necessary licenses and permits to operate a business. These comprise the generation and registration of a fictitious business name (John Doe DBA as. . .) and licenses and/or tax numbers to assure the legitimacy of the operation. Even though the business is operating out of a home, licenses and tax ID numbers will be required, and it will be necessary to assure that such operation conforms to local zoning ordinances. If leased premises will be used, an important step will involve a *certificate of occupancy*, a certification that the premises are appropriate and ready for the envisioned operation.

8.2 Business Licenses and Permits

8.2.1 Zoning. The business should determine compatibility with the area and ascertain the need for discretionary permits. An exact street address is needed to check with zoning. Call (619) 446-5000 for the City of San Diego.

8.2.2 Business Tax Certificate and Business License. All businesses and professions are required to have a Business Tax Certificate.

8.2.3 Fictitious Business Name is needed if the business name is anything other than the owner's legal name; to obtain this, a statement must be with the County Recorder. The County Recorder has an office in Downtown San Diego and a branch office in Chula Vista, El Cajon , Kearny Mesa, and San Marcos.

8.2.4 Seller's Permit is required if the business sells tangible items (clothing, auto parts, etc.). Some businesses, such as service businesses and wholesalers, may be exempt from this requirement. It will be necessary to check this with the Board of Equalization in the State Building, 1350 Front Street, Fifth Floor, San Diego, CA 92101.

8.2.5 Annual Property Statement must be filed with the County Assessors Office.

8.2.6 Worker's Compensation regulations and benefits should be considered.

8.2.7 Employer Tax Identification Number will be required from the State Employment Development Department.

8.2.8 Employer Identification Number from the Internal Revenue Service is necessary for a business operating as a partnership or a corporation, or for a sole proprietorship with employees. Applications are available at the Regional Permit Assistance Center or at the Federal Building at 880 Front Street in Downtown San Diego.